



**Rule(s) Review Checklist Addendum**  
**(This form must be filled out electronically.)**

**This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title): **Chapter 458-17 WAC – Assessment and Taxation of Motor Vehicles, Travel Trailers, Campers, Motor Homes and Ships and Vessels**

Consisting of:

<b>WAC 458-17-105</b>	<b>Ships and vessels--Definitions</b>
<b>WAC 458-17-110</b>	<b>Ships and vessels--Subject to property taxation</b>
<b>WAC 458-17-115</b>	<b>Ships and vessels--Listing</b>
<b>WAC 458-17-120</b>	<b>Ships and vessels--Apportionment of value</b>

Date last reviewed: **9/30/98**

Current Reviewer: **Gilbert Brewer**

Date current review completed: **1/2/02**

Is this document being reviewed at this time because of a taxpayer or association request? (If “YES”, provide the name of the taxpayer/association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Briefly describe the subject matter of the rule(s):**

**The rule describes which ships and vessels are subject to personal property taxation and the assessment and collection process for those taxes.**

**2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:** (Excise Tax Advisories (ETAs), Property Tax Advisories (PTAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered interpretive statements.)

YES	NO	
	<b>X</b>	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review



		Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**3. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

**A question exists concerning the proper taxation of houseboats – i.e. when are they considered real property and when are they considered personal property? Some houseboats, particularly those maintained for commercial rental, may qualify as vessels and would be subject to taxation under the rule. Consideration should be given to addressing this issue.**

**4. LISTING OF DOCUMENTS REVIEWED:** The reviewer need identify only those documents that were not listed in the previous review of the rule(s). (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive statements, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented: **In addition to those identified in the previous review of this chapter:**

**RCW 84.70.010, Reduction in value – Abatement – Formulas -- Appeal**

Interpretive statements (e.g., ETAs and PTAs):



Court Decisions:

Board of Tax Appeals Decisions (BTAs):

Administrative Decisions (e.g., WTDs):

Attorney General's Opinions (AGOs):

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

#### 4. Review Recommendation:

- |               |  |
|---------------|--|
| <u>  X  </u>  | <b>Amend</b>   |
| <u>      </u> | <b>Repeal</b> (Appropriate when repeal is not conditioned upon another rule-making action.)  |
| <u>      </u> | <b>Leave as is</b> (Appropriate even if the recommendation is to incorporate the current information into another rule.)                 |
| <u>      </u> | <b>Begin the rule-making process for possible revision.</b> (Applies only when the Department has received a petition to revise a rule.) |

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**The recommendations of the previous reviewer continue to apply. In addition, where appropriate the revised rules should reference RCW 84.70.010 with regard to vessels that are destroyed, damaged or otherwise reduced in value. Additionally, the misleading title of chapter 458-17 should be changed by restricting it to ships and vessels, or the revised rules should be placed in another chapter of WAC with a more appropriate title.**

**5. Manager action:**   Date: \_\_\_\_\_



\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

\_\_\_\_\_ 1

\_\_\_\_\_ 2

\_\_\_\_\_ 3

\_\_\_\_\_ 4